

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION**

In re: John H. Smith Jr. and Marcia E.  
Lanier-Smith,  
  
debtors.

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Case No. 6:11-bk-08043-KSJ

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John H. Smith Jr. and Marcia E. Lanier-  
Smith,

Plaintiffs,

v.

United States of America,

Defendant.

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Adv. Proc. No. 11-ap-00221-KSJ

**FINAL JUDGMENT**  
**ON COMPLAINT TO DETERMINE DISCHARGEABILITY**

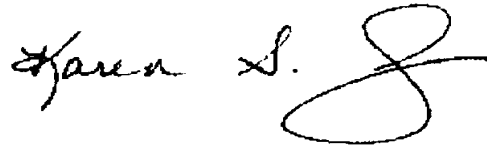
Plaintiffs, John H. Smith Jr. and Marcia E. Lanier-Smith, the debtor, filed an adversary complaint [Document No. 1] to determine the dischargeability of their federal income tax liability for the 2007 tax year. On December 2, 2011, defendant, United States of America, filed a Consent to Discharge [Document No. 8].

Based on the foregoing, and the Court being otherwise duly advised in the premises, it is ORDERED AND ADJUDGED as follows:

1. Judgment is entered on the adversary complaint in favor of plaintiffs, John H. Smith Jr. and Marcia E. Lanier-Smith, and against defendant, United States of America.

2. Plaintiffs' assessed federal income tax liability for the 2007 tax year is not excepted under 11 U.S.C. §523(a)(1) from any discharge granted plaintiffs under 11 U.S.C. §727.

ORDERED AND ADJUDGED this 12 day of December 2011,  
2011 in Orlando, Florida.



KAREN S. JENNEMANN  
United States Bankruptcy Judge

Copies furnished to:

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I CERTIFY THE FOREGOING TO BE A TRUE AND  
CORRECT COPY OF THE ORIGINAL ON FILE  
UNITED STATES BANKRUPTCY COURT  
CLERK OF THE COURT

Viranne Calderon 12/13/11  
DEPUTY CLERK